

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 3rd day of April 1998

Before

THE HON'BLE MR.JUSTICE V.K.SINGHAL

WRIT PETITION NO.27704 of 1991

Between:

M/s. Vijaya Wine Stores,  
Kabeer Road, Mysore,  
rep. by its Partner Sri Nagaraj ,major, petitioner  
(By Sri B.V.Katageri and Sri S.S.Angadi, Advocate)

And:

1. Asst.Commissioner of  
Comm1.Taxes (Assets-II)  
Mysore.

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.. Petitioner

(Sri Shivayogiswamy, G.A., )

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Writ Petition is filed praying to quash the  
impugned ~~xxxx~~ notice dated 9-12-91 vide Annexure-E.

This writ petition coming on for hearing today,  
the Court made the following:

ORDER

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ORDER

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The validity of notice for assessment year 1982-83 dated 19-12-91 under Section 12-A of the Karnataka Sales Tax Act, 1957 has been assailed in this writ petition. The petitioner is one of the legal representative. Certain books of account were seized on 31-3-1983. By the proposed notice turnover of Rs.13,29,500/- is sought to be determined. Section 12-A prescribed the time limit for 8 years from the expiry of the year to which the tax relates. The period for 1982-83 comes to an end on 31st of March 1983 and therefore the proceedings under Section 12-A could not have been re-opened upto 31-3-1991. It is really surprising matter that in spite of the seizure of the record and the matter available with the Department, the Officers were negligent in not performing their duty in time. The Commissioner of Commercial Taxes may take disciplinary action against the Officer who was responsible for not realising the duty tax in accordance with law and send the compliance report to this Court. So far as the action which has been taken beyond the time limit prescribed that cannot be sustained. The writ petition is allowed.

2. A separate file be opened for perusing the compliance report which is to be sent by the Commissioner

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of Commercial Taxes. He is also authorised to fix the  
concerned  
responsibility on the person/Officer.

Sd/-  
JUDGE

